



State of Washington
Department of Revenue

Excise Tax Advisory

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TAXABILITY OF PRINT SHOPS PLATE PRODUCTION AND PRINTING CHARGES

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1. Are charges by printers for printing newspaper supplements subject to retail sales tax when the supplements are distributed separately from the newspaper?

2. What is the measure of use tax upon items used in the production of printing jobs?

1. Published Rule 143 provides in pertinent part as follows:

sales by printers of printed publications to publishers for sale, are sales for resale and are not subject to the retail sales tax. (Emphasis supplied.)

This means that printing charges for printing "newspapers" are not subject to retail sales tax, the reason being that such "newspapers" are resold to subscribers or through retail distribution outlets. The exemption is equally applicable to supplements of newspapers whether they are magazine sections, or advertising sections so long as they are labeled and identified as part of the newspaper publication. For purposes of this exemption it is immaterial that such supplements may be circulated or distributed separate and apart from the newspaper publication itself so long as such distribution is within the general circulation area of the newspaper.

Thus, trade shops or printers engaged by newspaper publishers on production of newspapers, or any component parts thereof, are not required to collect sales tax on the charges for such contract work.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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Sale or use tax will be assessed to persons other than newspaper publishers (including advertisers themselves) who purchase supplements for their own use or distribution.

2. In order to equalize the use tax liability between persons who produce items as intermediate steps in the production of printing jobs and those who purchase such items from another, the following guidelines will prevail.

Publisher, printers, and trade shops which purchase or produce such items are liable for use tax thereon measured by the value of the materials. This is because these materials do not become a component part of the printed article sold and are put to an intervening use by the printer.

Those who purchase such items rather than produce them may supply their vendors with resale certificates and report use tax upon the value of the materials directly to the Department. (See also ETB 417.12.144 (Revised).)